

CHAPTER NO. 101

HOUSE BILL NO. 3571

By Representatives Hawk, Yokley

Substituted for: Senate Bill No. 3484

By Senator Southerland

AN ACT to amend Chapter 127 of the Private Acts of 1986; as amended by Chapter 10 of the Private Acts of 1997 and Chapter 6 of the Private Acts of 2001; and any other acts amendatory thereto, relative to a privilege tax on the occupancy of hotels and motels in Greene County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 127 of the Private Acts of 1986, as amended by Chapter 10 of the Private Acts of 1997, and any other acts amendatory thereto, is amended by deleting Section 2 in its entirety and by substituting instead the following:

SECTION 2. The legislative body of Greene County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed seven percent (7%) of the consideration charged by the operator. Such tax is a privilege upon the transient occupying such room and is to be collected as provided by this act.

SECTION 2. Chapter 127 of the Private Acts of 1986, as amended by Chapter 6 of the Private Acts of 2001, and any other acts amendatory thereto, is further amended by deleting Section 9 in its entirety and by substituting instead the following:

SECTION 9.

(a) One and one-half percent (1 1/2%) of the tax levied herein shall be retained by the county government and the general fund and allocated for the direct support of industrial development, recruitment, and retention for all Greene County. One and one-half percent (1 1/2%) of the tax shall be retained by the county and the general fund and allocated for direct support of development and support of tourism for Greene County. Two percent (2%) of the tax shall be allocated to Greene County's General Debt Service Fund. One percent (1%) of the tax shall be allocated to the county's capital improvement fund for construction, renovation or maintenance of facilities, recreational pursuits, or the purchase of equipment. The remaining one percent (1%) of the tax shall be allocated to support or promote the performing arts as allocated by the Greene County legislative body.

(b) All such percentages, proceeds and revenues specified in subsection (a) may be reallocated by the Greene County Legislative Body by two-thirds (2/3) vote of the membership as necessitated or warranted under the circumstances then existing.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Greene County. Its approval or nonapproval shall be proclaimed by the presiding officer of Greene County and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.

PASSED: March 29, 2004



JIMMY RAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES



JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 12th day of April 2004



PHIL BREDESEN, GOVERNOR